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**ST. HELENA PARISH SHERIFF**

Greensburg, Louisiana

**FINANCIAL STATEMENT AND AUDITOR'S REPORT**As of and for the Year Ended  
June 30, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-25-06

Anthony B. Baglio, C.P.A.  
A Professional Accounting Corporation  
Hammond, Louisiana

**ST. HELENA PARISH SHERIFF**  
**Greensburg, Louisiana**

**Annual Financial Statement**  
**As of and for the Year Ended June 30, 2005**  
**With Supplemental Information Schedules**

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**ST. HELENA PARISH SHERIFF  
Greensburg, Louisiana**

**Annual Financial Statement  
As of and for the Year Ended June 30, 2005  
With Supplemental Information Schedules**

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**ANTHONY B BAGLIO, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

2011 Rue Simone  
Hammond, Louisiana 70403  
(985) 542-4155 or (985) 542-4186

**INDEPENDENT AUDITOR'S REPORT**

The Honorable Ronald R. Ficklin  
St. Helena Parish Sheriff  
Greensburg, Louisiana

I have audited the accompanying financial statements of the governmental activities, the general fund and fiduciary funds of the St. Helena Parish Sheriff (Sheriff), Greensburg, Louisiana as of and for the year ended June 30, 2005, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the St. Helena Parish Sheriff, Greensburg, Louisiana management. My responsibility is to express opinions of these financial statements based on my audit. I did not audit the financial statements of the Tax Collector Fund, which represents seventy-one (71%) percent of the assets of the Agency Funds at June 30, 2005. Those financial statements were audited by another auditor whose report has been furnished to me, and my opinion on the financial statements, insofar as it relates to the amounts included for the Tax Collector Fund is based on the report of the other auditor.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the fiduciary fund of the St. Helena Parish Sheriff as of June 30, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United State of America.

The Honorable Ronald R Ficklin  
Independent Auditor 's Report  
November 4, 2005  
Page 2

In accordance with *Governmental Auditing Standards*, I have also issued my report dated November 4, 2005 on my consideration of the St. Helena Parish Sheriff's, Greensburg, Louisiana internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The management's discussion and analysis, pages 5 through 12, and the budgetary comparison information on page 32, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information schedule listed on page 33 is presented for the purpose of additional analysis and is not a required part of the basic financial statements of the St. Helena Parish Sheriff of Greensburg, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Anthony B. Baglio, CPA  
A Professional Accounting Corporation  
Hammond, Louisiana  
November 4, 2005

**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

**Introduction**

The St. Helena Parish Sheriff (Sheriff) is pleased to present its Annual Financial Report developed in compliance with Government Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments* (GASB 34), and related standards.

As management of the St. Helena Parish Sheriff, Greensburg, Louisiana, we offer readers of the Sheriff's financial statements this narrative overview and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2005. This management discussion and analysis (MD&A) is designed to provide an objective and easy to read analysis of the Sheriff's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Sheriff's finances. It is also intended to provide readers with an analysis of the Sheriff's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Sheriff. Specifically, this section is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Sheriff's financial activity, (c) identify changes in the Sheriff's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this Management's Discussion and Analysis should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information (RSI) that is provided in addition to this Management's Discussion and Analysis.

**Financial Highlights**

- The Sheriff's assets exceeded its liabilities at the close of the most recent fiscal year by \$1,603,198 (net assets). Of this amount \$874,277 (unrestricted net assets) may be used to meet the Sheriff's ongoing obligations to its citizens and creditors.
- The Sheriff's total net assets decreased by \$184,844 during the year.
- At June 30, 2005, the governmental fund reported a fund balance of \$874,277, which was unreserved and is available for spending at the Sheriff's discretion.
- Governmental fund balance decreased \$331,676 during the year.
- The Sheriff's does not have any long-term liabilities and its current liabilities which consist of accounts payable and payroll withholdings, remained approximately the same as the prior year.

**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

**Overview of the Annual Financial Statements**

The financial statement focus is on both the Sheriff as a whole and on the major individual funds. Both perspectives, government-wide and major funds, allow the user to address relevant questions, broaden a basis for comparison, and enhance the Sheriff's accountability. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Management's Discussion and Analysis is intended to serve as an introduction to the Sheriff's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

**Government-Wide Financial Statements**

The *government-wide* financial statements are designed to provide readers with a broad overview of the Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Sheriff's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities are reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes and gaming revenues. The sole purpose of these governmental activities is public safety. The government-wide financial statements can be found on pages 13 and 14 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Sheriff uses two categories of funds to account for financial transactions: governmental funds and fiduciary (agency) funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

*Governmental funds* are used to account for most of the Sheriff's basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances that are left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Sheriff's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Sheriff's more immediate decisions on the current use of financial resources. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The reconciliations can be found on page 20 of this report.

*Fiduciary funds (agency) funds* are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

#### **Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 through 31 of this report.

#### **Other Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found on page 32 of this report.

Budgetary Comparison Schedule – the Sheriff adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided on page 32 for the general fund to demonstrate compliance with this budget.



**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

**Government-Wide Financial Analysis**

The Sheriff implemented the new financial reporting model used in this report beginning with the fiscal year ended June 30, 2004. Overtime, as year to year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Sheriff as a whole.

The Sheriff's net assets at fiscal year-end are \$1,603,198. The following table provides a summary of the Sheriff's net assets:

	Governmental Activities 6/30/2005	%	Governmental Activities 6/30/2004	%
		Total		Total
Current and Other Assets	\$ 955,407	57%	\$ 1,286,822	69%
Capital Assets, Net	<u>728,921</u>	43%	<u>582,089</u>	31%
Total Assets	1,684,328	100%	1,868,911	100%
Long-Term Liabilities Outstanding	-	0%	-	0%
Other Liabilities	<u>81,130</u>	100%	<u>80,869</u>	100%
Total Liabilities	81,130	100%	80,869	100%
Net Assets Invested in Capital Assets, net of related debt	728,921	45%	582,089	33%
Restricted	-	0%	-	0%
Unrestricted	<u>874,277</u>	55%	<u>1,205,953</u>	67%
Total Net Assets	<u>\$ 1,603,198</u>	100%	<u>\$ 1,788,042</u>	100%

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 11.8 to 1.

The Sheriff reported positive balance in net assets for the governmental activities. The net assets for the Sheriff decreased by \$184,844 for governmental activities for the fiscal year ended June 30, 2005.

45% of the governmental activities' net assets are tied up in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

The following table provides a summary of the Sheriff's changes in net assets:

St. Helena Parish Sheriff - Changes in Net Assets

	Governmental		Governmental	
	Activities	%	Activities	%
	<u>6/30/2005</u>	<u>Total</u>	<u>6/30/2004</u>	<u>Total</u>
<b>Revenue</b>				
Program revenue:				
Charges for Services	\$ 362,178	19%	\$ 387,286	19%
Operating Grants and Contr.	27,500	1%	157,446	8%
Capital Grants and Contr.	5,618	0%	-	0%
General Revenue:				
Property Taxes	641,633	34%	594,887	30%
State Revenue Sharing	69,852	4%	70,347	4%
State Supplemental Pay	71,848	4%	74,559	4%
Gaming Revenues	700,472	37%	674,573	34%
Investment Earnings	20,471	1%	24,147	1%
Other	13,129	1%	4,087	0%
Total Revenue	<u>1,912,701</u>	<u>100%</u>	<u>1,987,332</u>	<u>100%</u>
<b>Expenses</b>				
Public Safety	2,097,545	100%	1,952,334	100%
Interest on Debt	-	0%	-	0%
Total Expenses	<u>2,097,545</u>	<u>100%</u>	<u>1,952,334</u>	<u>100%</u>
Increase in Net Assets	(184,844)		34,998	
Net Assets-Beginning of Year	<u>1,788,042</u>		<u>1,753,044</u>	
Net Assets-End of Year	<u>\$ 1,603,198</u>		<u>\$ 1,788,042</u>	

**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

Gaming revenue is the largest revenue source for the Sheriff amounting to 37% of total revenues. Property taxes are the second largest source for the Sheriff amounting to 34% of total revenues. Prior year percentages for gaming revenues and property taxes were comparable to the current year's percentages.

The expenses of the St. Helena Parish Sheriff's Office, as reported in Statement of Activities, were \$2,097,545. The following chart is a breakdown of those expenses:

	<u>Amount</u>	<u>Percentage</u>
Administration	\$ 598,168	28.52%
Community Services	5,473	0.26%
Criminal Investigations	2,000	0.10%
Patrol	849,292	40.49%
Custody of Prisoners	328,002	15.64%
Training	7,736	0.37%
Communications	92,319	4.40%
Automotive Services	133,283	6.35%
Station and Buildings	6,664	0.32%
Depeciation	<u>74,608</u>	<u>3.56%</u>
 Total Expenses	 <u>\$ 2,097,545</u>	 <u>100.00%</u>

The total function of the Sheriff's office is public safety activities. Of the total public safety expenses, depreciation on the capital assets were \$74,608 or 3.56% of total expenses.

### **Financial Analysis of the Governmental Funds**

As noted earlier, the Sheriff used fund account to ensure and demonstrate compliance with finance-related legal requirements. The focus on the Sheriff's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing resources available for spending at the end of the fiscal year. As of the current fiscal year the Sheriff's General Fund reported ending fund Balance of \$874,277.

### **General Fund Budgetary Highlights**

Changes from the Sheriff's original budget to the final budget are detailed in the Required Supplementary Information Section along with a comparison to actual activity for year ended June 30, 2005. Highlights of significant changes from the Sheriff's original budget to the final budget include:

**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

- Revenues were more than originally anticipated due mostly to an increase in property taxes which was a result of higher assessed taxable values of property, and an increase in miscellaneous revenues.
- Capital outlay expenditures were less than originally budgeted because the new jail was not completed as planned during this fiscal year.

**Capital Asset and Debt Administration**

**Capital Assets:**

The Sheriff's investment in capital assets for its governmental activities as of June 30, 2005 amounts to \$728,921 (net of accumulated depreciation). This investment in capital assets includes land, improvements, and equipment. The increase in capital assets for the year was \$146,832 as reflected in the following schedule.

	Capital assets at Year-end	
	(Net of Depreciation)	
	Governmental Activities	
	<u>6/30/2005</u>	<u>6/30/2004</u>
Land	\$ 175,000	\$ 175,000
Buildings	67,208	63,474
Machinery and Equipment	131,124	126,510
Vehicles	180,734	176,706
Construction in Progress	<u>174,855</u>	<u>40,399</u>
Total	<u>\$ 728,921</u>	<u>\$ 582,089</u>

The following reconciliation summarized the change in capital assets, which primarily reflects the addition of Construction in Progress for the new jail.

**St. Helena Parish Sheriff**  
Greensburg, Louisiana

Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2005

Changes in Capital Assets

	Governmental Activities	
	<u>6/30/2005</u>	<u>6/30/2004</u>
Beginning Balance	\$ 582,089	\$ 490,109
Additions	240,526	176,085
Retirements	(19,086)	(20,793)
Depreciation	<u>(74,608)</u>	<u>(63,312)</u>
Ending Balance	<u>\$ 728,921</u>	<u>\$ 582,089</u>

**Long-Term Debt:**

At the end of the fiscal year, the Sheriff had no long-term debt.

**Economic Factors and Next Year's Budgets and Rates**

Gaming Revenues continues to be the largest source of revenues for the sheriff and property taxes the second largest. Gaming revenues and property taxes are not expected to decline. Group health cost and pension costs are expected to increase due to retirement benefit increases and health insurance cost rising.

**Request for Information**

This financial report is designed to provide a general overview of the Sheriff's finances for all those with an interest in the government's finances. Questions regarding this report or requests for additional information should be addressed to the St. Helena Parish Sheriff, P. O. Box 1205, Greensburg, Louisiana 70441, Telephone (225) 222-4413.

## **BASIC FINANCIAL STATEMENTS**

## STATEMENT A

St. Helena Parish Sheriff  
Greensburg, Louisiana

Governmental Funds Balance Sheet / Statement of Net Assets

June 30, 2005

	Governmental <u>General Fund</u>	Adjustments (Note 1)	Statement of <u>Net Assets</u>
<b>ASSETS</b>			
Cash	\$ 738,905		\$ 738,905
Receivables	167,097		167,097
Prepaid Insurance	49,405		49,405
Capital Assets (Net of accumulated depreciation)		728,921	728,921
	<u>955,407</u>	<u>728,921</u>	<u>1,684,328</u>
<b>TOTAL ASSETS</b>			
<b>LIABILITIES</b>			
Liabilities:			
Accounts Payable	<u>81,130</u>		<u>81,130</u>
	<u>81,130</u>		<u>81,130</u>
<b>TOTAL LIABILITIES</b>			
<b>FUND BALNCE/NET ASSETS</b>			
Fund Balances:			
Unreserved	<u>874,277</u>		
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>955,407</u>		
<b>NET ASSETS</b>			
Investment in Capital Assets		728,921	728,921
Unrestricted			<u>874,277</u>
<b>TOTAL NET ASSETS</b>		<u>728,921</u>	<u>1,603,198</u>
<b>TOTAL NET ASSETS</b>		<u>\$ 728,921</u>	<u>\$ 1,684,328</u>

The accompanying notes are an integral part of this statement

St. Helena Parish Sheriff  
Greensburg, Louisiana

Statement of Governmental Fund Revenues, Expenditures, and Changes in  
Fund Balance / Statement of Activities  
Year Ended June 30, 2005

	Governmental General Fund	Adjustments (Note 1)	Statement of Activities
<b>EXPENDITURES</b>			
<b>Public Safety:</b>			
Administration	\$ (598,168)		\$ (598,168)
Community Services	(5,473)		(5,473)
Criminal Investigations	(2,000)		(2,000)
Patrol	(849,292)		(849,292)
Custody of Prisoners	(328,002)		(328,002)
Training	(7,736)		(7,736)
Communications	(92,319)		(92,319)
Automotive Services	(133,283)		(133,283)
Station and Buildings	(6,664)		(6,664)
Capital Outlays	(240,526)	240,526	-
Depreciation		(74,608)	(74,608)
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>(2,263,463)</b>	<b>165,918</b>	<b>(2,097,545)</b>
<b>PROGRAM REVENUES</b>			
<b>Charges for Services:</b>			
Commissions on Collection tax and licenses	138,216		138,216
Feeding and Keeping of Prisoners	205,460		205,460
Fines, Forfeitures, and other fees	18,502		18,502
Charges for Services	362,178	-	362,178
<b>Operating Grants and Contributions</b>	<b>27,500</b>		<b>27,500</b>
<b>Capital Grants and Contributions</b>	<b>5,618</b>		<b>5,618</b>
<b>TOTAL PROGRAM REVENUES</b>	<b>395,296</b>	<b>-</b>	<b>395,296</b>
<b>NET PROGRAM EXPENDITURES</b>	<b>(1,868,167)</b>	<b>165,918</b>	<b>(1,702,249)</b>
<b>GENERAL REVENUES</b>			
Taxes-Ad Valorem	641,633		641,633
State Revenue Sharing	69,852		69,852
State Supplemental Pay	71,848		71,848
Gaming Revenue	700,472		700,472
Investment Earnings	20,471		20,471
Proceeds/ Loss on Sale of Assets	5,594	(19,086)	(13,492)
Donations	1,747		1,747
Miscellaneous	24,874		24,874
<b>TOTAL GENERAL REVENUES</b>	<b>1,536,491</b>	<b>(19,086)</b>	<b>1,517,405</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(331,676)</b>	<b>146,832</b>	<b>(184,844)</b>
<b>FUND BALANCE / NET ASSETS</b>			
<b>BEGINNING OF YEAR</b>	<b>1,205,953</b>	<b>582,089</b>	<b>1,788,042</b>
<b>END OF YEAR</b>	<b>\$ 874,277</b>	<b>\$ 728,921</b>	<b>\$ 1,603,198</b>

The accompanying notes are an integral part of this statement



St. Helena Parish Sheriff  
Greensburg, Louisiana

## Statement of Fiduciary Net Assets

June 30, 2005

	Sheriff's Fund	Tax Collector Fund	Prisoner Asset Fund	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 158,916	\$ 400,126	\$ 616	\$ 559,658
Accounts Receivable				-
Due from other funds				
<b>TOTAL ASSETS</b>	<b>158,916</b>	<b>400,126</b>	<b>616</b>	<b>559,658</b>
<b>LIABILITIES</b>				
Due to other funds				-
Due to taxing bodies & others	158,916	400,126	616	559,658
Due to employees				
<b>NET ASSETS</b>	<b>\$ 158,916</b>	<b>\$ 400,126</b>	<b>\$ 616</b>	<b>\$ 559,658</b>

The accompanying notes are an integral part of this statement

St. Helena Parish Sheriff  
Greensburg, Louisiana

Statement of Changes in Fiduciary Net Assets

Year Ended June 30, 2005

	Sheriff's Fund	Tax Collector Fund	Prisoner Asset Fund	Total
<b>ADDITIONS:</b>				
Deposits:				
Sheriff's Sales	\$ 89,491			\$ 89,491
Bonds	22,462			22,462
Fines and costs	74,257			74,257
Garnishments	46,067			46,067
Other Deposits	136		2,470	2,606
Taxes, fees, etc., paid to tax collector		5,850,217		5,850,217
<b>TOTAL ADDITIONS</b>	<b>232,413</b>	<b>5,850,217</b>	<b>2,470</b>	<b>6,085,100</b>
<b>DEDUCTIONS</b>				
Taxes, fees, etc. distributed to taxing bodies and others		5,764,002		5,764,002
Deposits settled to:				
Sheriff's General Fund	53,650			53,650
Police Jury	7,698			7,698
District Attorney	48,230			48,230
Clerk of court	10,067			10,067
Attorneys, appraisers, etc.	19,121			19,121
Other Settlements	95,890		3,405	99,295
<b>TOTAL DEDUCTIONS</b>	<b>234,656</b>	<b>5,764,002</b>	<b>3,405</b>	<b>6,002,063</b>
<b>CHANGE IN NET ASSETS</b>	<b>(2,243)</b>	<b>86,215</b>	<b>(935)</b>	<b>83,037</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>161,159</b>	<b>313,911</b>	<b>1,551</b>	<b>476,621</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 158,916</b>	<b>\$ 400,126</b>	<b>\$ 616</b>	<b>\$ 559,658</b>

The accompanying notes are an integral part of this statement

St. Helena Parish Sheriff  
Greensburg, Louisiana

Notes to the Financial Statements  
As of and for the year ended June 30, 2005

## **INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the St. Helena Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

#### **B. REPORTING ENTITY**

The sheriff is an independently elected official; The St. Helena Parish Police Jury does maintain and operate the parish courthouse in which part of the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office. However, because the police jury does not provide significant assistance to the sheriff, which makes the sheriff fiscally independent of the police jury, the sheriff was determined not to be a component unit of the St. Helena Parish police Jury, the financial reporting entity.

St. Helena Parish Sheriff  
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**C. FUND ACCOUNTING**

The sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

**General Fund** - the primary operating fund of the sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, video poker revenue, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the sheriff are agency funds. The agency funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund and Other Funds, of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The

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statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of sheriff operations.

The amounts reflected in the General Fund and Other Funds, of Statements A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and State grants are recorded when the law enforcement district is entitled to the funds.

**Expenditures**

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Proceeds from the sale of capital assets are accounted for as other financing sources and are recognized when received. Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). (Also, include when recorded.)

**Deferred Revenues**

Deferred revenues arise when resources are received by the sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the sheriff has a legal claim to the resources,

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the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**Government-Wide Financial Statements (GWFS)**

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the sheriff as a whole. These statements include all the financial activities of the sheriff. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**Reconciliation**

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and Statement of Net Assets (Statement A) are as follows:

<u>Statement B</u>	
Capitalization of Capital Assets	\$240,526
Record Depreciation Expense on Capital Assets	(74,608)
Record Loss on Sale of Capital Assets	<u>(19,086)</u>
Net effect of changes	146,832
 <u>Adjustment to Beginning Fund Balance for Prior Year:</u>	
Recording of net capital assets	<u>582,089</u>
Net effect of changes	<u>728,921</u>
 <u>Statement A</u>	
Record net capital assets	<u>\$728,921</u>

**E. BUDGETS**

Budgetary procedures applicable to the Sheriff are defined in state law, Louisiana Revised Statutes 39:1301-15. The major requirements of the local governmental budget act are summarized as follows:

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1. The Sheriff must adopt a budget each year for the general fund and each special revenue fund, if applicable.

The Sheriff must prepare and submit the proposed budget for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing for the fiscal year ended June 30, 2005 budget was published in the official journal on June 9, 2004, which was held on June 29, 2004.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on June 29, 2004.

2. All budgetary appropriations lapse at the end of each fiscal year.
3. The St. Helena Parish Sheriff does not use encumbrance accounting.
4. The budget is prepared and reported on GAAP basis of accounting.

The budget is integrated into the accounting system, and the budgetary data, as presented in the financial statements with annual budgets, compare the expenditures with the amended budgets.

5. Budgetary amendments require the approval of the Sheriff. Budget amendments are made during the year when actual operations are different from those anticipated in the original budget. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are state at cost.

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**G. INVENTORIES**

The Sheriff utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Sheriff did not record any inventory at June 30, 2005, as the amount is not material.

**H. PREPAID ITEMS**

Certain payments for insurance reflect cost applicable to future accounting periods and are recorded as prepaid items in both government wide and fund financial statements.

**I. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$150 or more for capitalizing capital assets.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend their lives are not capitalized.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes except for vehicles. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	25 - 40 years
Furniture and fixtures	5 - 7 years
Equipment	5 - 15 years
Vehicles	5 years

**J. COMPENSATED ABSENCES**

The Sheriff's has the following policy relating to vacation and sick leave:

Vacation Leave

Vacation leave is earned by all permanent full-time salaried employees according to the length of service.



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1 to 3 year = 40 hours of vacation  
4 to 10 year = 80 hours of vacation  
10 or more years = 120 hours of vacation

Vacation leave must be taken in year earned. Unused vacation leave may not be carried forward but shall be forfeited unless approved by the Sheriff. Upon resignation, termination, or retirement, unused vacation leave earned during the current year shall be paid based on current salary.

Vacation and sick leave is recognized as a current year expenditure in the general fund when leave is actually taken.

Sick Leave

Sick leave is earned by all full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of 576 hours and upon resignation, termination, or retirement, all unused sick leave shall be forfeited.

No accrual for sick leave has been reflected in the financial statements since the criteria for accrual in accordance with GASB Statement No. 61, *Accounting for Compensated Absences*, has not been met.

Sick leave is recognized as a current year expenditure in the general fund when leave is actually taken.

**K. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**L. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

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**2. LEVIED TAXES**

The following is a summary of authorized and levied property taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement District	10.62	10.62	none
Law Enforcement District	9.2	9.2	none

Total taxable property valuation was \$33,551,640 for the year ended June 30, 2005. The authorized millage was 19.82 for 2004. The following are the principal taxpayers and related ad valorem tax revenue for the sheriff:

Taxpayer	Type of Business	Assessed Valuation	Assessed Valuation	Revenue for Sheriff
Transcontinental Gas Pipeline	Public Utility	\$ 4,594,630	13.7%	\$ 91,066
Dixie Electric Membership Corp.	Public Utility	2,480,480	7.4%	49,163
Fla. Gas Transmission Co.	Public Utility	1,761,120	5.2%	34,905
Soterra	Manufacturer	1,667,020	5.0%	33,040
Entergy Gulf States, Inc.	Public Utility	1,573,440	4.7%	31,186

**3. CASH AND CASH EQUIVALENTS**

At June 30, 2005, the sheriff has cash and cash equivalents (book balances) totaling \$1,298,563 as follows:

Demand deposits	\$ 140,197
Interest-bearing demand deposits	757,941
Savings	400,125
Other	<u>300</u>
Total	<u>\$ 1,298,563</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

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At June 30, 2005, the sheriff has \$1,572,928 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$1,372,928 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The receivables of \$167,097 at June 30, 2005, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes:	
Ad valorem	\$ 3
Intergovernmental - grants:	
State	14,288
Video Poker	100,625
Feeding and Keeping of prisoners	37,129
Fees & commission	12,068
Interest	276
Other	2,708
Total	<u>\$ 167,097</u>

The sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

**5. INTERFUND RECEIVABLES/PAYABLES**

There are no interfund balances reported in the fund financial statements at June 30, 2005.

**6. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2005, is as follows:

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	Balance <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2005</u>
<u>Governmental Activities</u>				
Capital Asset not Depreciated				
Land	\$ 175,000	\$	\$	\$ 175,000
Construction in Progress-Jail	<u>40,399</u>	<u>134,456</u>	<u>-</u>	<u>174,855</u>
Total Capital Assets not Depreciated	<u>215,399</u>	<u>134,456</u>	<u>-</u>	<u>349,855</u>
Other Capital				
Buildings	87,079	6,312		93,391
Vehicles	347,168	63,475	155,678	254,965
Furniture and Equipment	<u>239,446</u>	<u>36,283</u>	<u>-</u>	<u>275,729</u>
Total Other Capital Assets	<u>673,693</u>	<u>106,070</u>	<u>155,678</u>	<u>624,085</u>
Less Accumulated Depreciation				
Buildings	23,605	2,578	-	26,183
Vehicles	170,462	40,361	136,592	74,231
Furniture and Equipment	<u>112,936</u>	<u>31,669</u>		<u>144,605</u>
Total Accumulated Depreciation	<u>307,003</u>	<u>74,608</u>	<u>136,592</u>	<u>245,019</u>
Other Capital Assets, Net	366,690	31,462	19,086	379,066
Total Capital Assets, Net	<u>\$ 582,089</u>	<u>\$ 165,918</u>	<u>\$ 19,086</u>	<u>\$ 728,921</u>

## 7. PENSION PLAN

*Plan Description.* Substantially all employees of the St. Helena Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; \$800.00 per month if employed January 1, 2000 and after, and who are age 18 or older are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5% for each year if total service is at least 12 but less than 15 years, 2.75% for each year if total service is at least 15 but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of

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1995 increased the accrual rate by 0.25% for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

*Funding Policy.* Plan members are required by state statute to contribute 9.8%, increased to 10% as of 11/1/05, of their annual covered salary and the St. Helena Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 9.25% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the St. Helena Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 2005, and 2004, were \$102,681 and \$84,911, respectively, equal to the required contributions for each year.

## **8. OTHER POSTEMPLOYMENT BENEFITS**

The St. Helena Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff.

## **9. DEFERRED COMPENSATION PLAN**

The St. Helena Parish Sheriff offers its employees, the Louisiana Public Employees Deferred compensation Plan, a deferred compensation plan created in accordance with Internal Revenue code Section 457, as revised January 1, 1999. the plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until future years. The deferred

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compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At June 30, 2005 the amounts applicable to the employees of the St. Helena Parish Sheriff's office were \$1,975. As of June 30, 2005 the total amount of plan assets was \$629,340,902.

**10. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of \$81,130 at June 30, 2005, are as follows:

	<u>General Fund</u>
Withholdings	\$ 12,381
Accounts	<u>68,749</u>
Total	<u><u>\$ 81,130</u></u>

**11. LEASES**

The Sheriff has operating leases for the following:

Land

On April 15, 2003, the Sheriff leased a parcel of land located at 46447 Highway 16, Pine Grove, Louisiana on which a Sub-Station for the St. Helena Parish Sheriff was constructed. The lease is for 99 years terminating on April 15 2102. The amount of the lease payment is \$1.00 per year.

Equipment

On November 5, 2001, the Sheriff leased telephone equipment from Century Telephone. The lease was for 60 months, and the initial amount of the lease was \$269.12 per month payable on or before the first day of each month. Additional telephone equipment has been leased and the initial amount of the lease has been revised totaling \$ 411.19 per month. The lease payments for the year ended June 30, 2005 was \$4,934.28.

Building

On January 25, 2005, the Sheriff leased office space from St. Helena Acceptance Corp. The lease is for 12 months beginning February 1, 2005 and ending January 31, 2006 for \$500 per month. The lease payments for the year ended June 30, 2005 was \$6,000.

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The minimum annual commitments under non-cancelable operating leases are as follows:

Fiscal year	Buildings and Office	Equipment	Total
	<u>Facilities</u>		
2006	\$ 3,501	\$ 4,353	\$ 7,854
2007	1	2,056	2,057
2008	1		1
2009	1		1
2010	1		1
Future years	<u>91</u>	<u>-</u>	<u>91</u>
Total	<u>\$ 3,596</u>	<u>\$ 6,409</u>	<u>\$ 10,005</u>

## 12. LONG-TERM OBLIGATIONS

At June 30, 2005 the Sheriff does not have any long-term obligations.

## 13. RISK MANAGEMENT

The sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff attempts to minimize risk from significant losses through the purchase of insurance.

## 14. LITIGATION AND CLAIMS

At June 30, 2005, the sheriff is involved in four lawsuits. Three of the lawsuits are insured by the Louisiana Sheriff's Risk Management Program. The other one is not insured by the Louisiana Sheriff's Risk Management Program, but it appears that they are not cases of liability and that the only cost will be those associated with the defense of the lawsuits.

## 15. ON-BEHALF PAYMENTS

During 1998, the Sheriff implemented GASB Statements No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The standard requires the Sheriff to report in the financial statement on-behalf salary and fringe benefits payments made by the State of Louisiana to certain groups of sheriff employees.

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Supplementary salary payments are made by the state directly to certain groups of employees. The Sheriff is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditures (expense) payments is the actual contribution made by the state. For the year June 30, 2005 the state paid supplemental salaries to law enforcement employees of the Sheriff's office. On-behalf payment recorded as revenues and expenditures (expenses) year ended June 30, 2005 financial statements are as follows:

	State Supplemental Salaries Year Ended <u>June 30, 2005</u>
General Fund:	
Policeman Supplemental Pay	\$71,848

**16. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the Sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

	Year Ended June 30, 2005 <u>Amount</u>
Sheriff's office – Utility bills	\$ 30,201
Sheriff's office – Insurance on buildings	2,103
Sheriff's office – Building Maintenance	747
Sheriff's office – Supplies	<u>11,824</u>
Total	<u>\$ 44,875</u>

**17. TAXES PAID UNDER PROTEST**

The net assets held for others in the agency funds at June 30, 2005, as reflected on Statement C, include \$391,820 of taxes paid under protest, plus interest earned to date of \$8,306 on the investment of these funds totaling \$400,126. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.



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**18. SHERIFF INDICTED**

Details of the Sheriffs indictment can be found in the court records. No accrual for any potential liability has been reflected in these financial statements since the potential outcome is not known.

**19. COMPLIANCE WITH LAWS**

The Sheriff has collected monies which are in the Bond and Civil Funds. Accounting records do not indicate to whom all the money is owed.

**REQUIRED SUPPLEMENTAL INFORMATION**

St. Helena Parish Sheriff  
Greensburg, Louisiana  
Governmental Fund-General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget  
(GAAP Basis) and Actual

Year Ended June 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 594,300	\$ 640,000	\$ 641,633	\$ 1,633
Intergovernmental Revenues:				
State Grants:				
State Revenue Sharing	70,400	70,400	69,852	(548)
State Supplemental Pay	69,000	71,000	71,848	848
Other	41,700	46,454	33,118	(13,336)
Fees, charges, and commissions for Services:				
Commissions on Collection of Tax and licenses	139,300	148,350	138,216	(10,134)
Fines, Forfeitures, and other fees	19,875	18,800	18,502	(298)
Feeding and keeping prisoners	219,000	227,800	205,460	(22,340)
Miscellaneous:				
Gaming Revenue	618,000	625,000	700,472	75,472
Local Tri-Parish	11,500	-	-	-
Investment Earnings	25,000	22,000	20,471	(1,529)
Donations	600	1,600	1,747	147
Other	1,000	20,100	24,874	4,774
<b>TOTAL REVENUES</b>	<b>1,809,675</b>	<b>1,891,504</b>	<b>1,926,193</b>	<b>34,689</b>
<b>EXPENDITURES</b>				
Public Safety:				
Personal services and related benefits	1,348,974	1,525,514	1,509,017	16,497
Operating Services	427,300	344,992	314,502	30,490
Materials and Supplies	169,700	190,800	186,506	4,294
Travel and Other Charges	31,000	19,000	12,912	6,088
Capital Outlays	563,929	278,500	240,526	37,974
<b>TOTAL EXPENDITURES</b>	<b>2,540,903</b>	<b>2,358,806</b>	<b>2,263,463</b>	<b>95,343</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(731,228)</b>	<b>(467,302)</b>	<b>(337,270)</b>	<b>130,032</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Assets	-	7,500	5,594	(1,906)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>7,500</b>	<b>5,594</b>	<b>(1,906)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(731,228)</b>	<b>(459,802)</b>	<b>(331,676)</b>	<b>128,126</b>
<b>FUND BALANCE AT BEG OF YEAR</b>	<b>1,205,953</b>	<b>1,205,953</b>	<b>1,205,953</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 474,725</b>	<b>\$ 746,151</b>	<b>\$ 874,277</b>	<b>\$ 128,126</b>

"See Accountant's Report"

**SUPPLEMENTAL INFORMATION SCHEDULES**

## Schedule 2

St. Helena Parish Sheriff  
Greensburg, Louisiana

Schedule of Governmental Fund Expenditures  
Year Ended June 30, 2005

	Personal Services & Related Benefits	Travel & Training Costs	Operating Services	Supplies	Capital Outlay	Total
<b>General Fund</b>						
Public Safety:						
Administration	\$ 474,209	\$ -	\$ 106,438	\$ 17,521		\$ 598,168
Community Services			5,473			5,473
Criminal Investigations			2,000			2,000
Patrol	741,316		86,442	21,534		849,292
Custody of Prisoners	207,910	5,176	40,966	73,950		328,002
Training		7,736				7,736
Communications	85,582		6,737			92,319
Automotive Services			59,782	73,501		133,283
Stations and Buildngs			6,664			6,664
Capital Outlay					240,526	240,526
Total General Fund Expenditures	<u>\$ 1,509,017</u>	<u>\$ 12,912</u>	<u>\$ 314,502</u>	<u>\$ 186,506</u>	<u>\$ 240,526</u>	<u>\$ 2,263,463</u>

**Disclosure Required by LRS 42:283-286**

	General Fund
Sheriff's salary	109,559
Deputies salaries	718,290
Other salaries	305,619
Office supplies and furnishings	19,185
Purchase of automobiles and other vehicles	63,475
Maintenance and upkeep of automobiles	59,782
Tranporting prisoners, fugitives, and insane person	5,176
Feeding prisoners	73,950
Other expenditures	908,427
Total Expenditures	<u>\$ 2,263,463</u>

"See Accountant's Report"

**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENTAL AUDITING STANDARDS***

**ANTHONY B. BAGLIO, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**  
**2011 Rue Simone**  
**Hammond, Louisiana 70403**  
**(985) 542-4155 or (985) 542-4186**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Honorable Ronald R. Ficklin  
St. Helena Parish Sheriff  
Greensburg, Louisiana

I have audited the accompanying financial statements of the governmental activities, the general fund and fiduciary funds of the St. Helena Parish Sheriff (Sheriff), Greensburg, Louisiana as of and for the year ended June 30, 2005, which collectively comprise the St. Helena Parish Sheriff's, Greensburg, Louisiana basic financial statements and have issued my report thereon dated November 4, 2005. I have conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit I considered St. Helena Parish Sheriff's, Greensburg, Louisiana internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect St. Helena Parish Sheriff's, Greensburg, Louisiana ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of Current Year Audit Findings as items 05-02 through 05-03.

The Honorable Ronald R. Ficklin  
Independent Auditors Report  
November 4, 2005  
Page 2

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness. However, I consider 05-02 and 05-03 of the reportable conditions described above to be material weaknesses.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Helena Parish Sheriff's, Greensburg, Louisiana, financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards which are described in the accompanying scheduled of Current Year Audit Findings as items 05-01.

This report is intended for the information and use of the audit committee, management, Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Anthony B. Baglio, CPA  
A Professional Accounting Corporation  
Hammond, Louisiana  
November 4, 2005



**ST. HELENA PARISH SHERIFF**  
**Greensburg, Louisiana**

**Summary Schedule of Prior Audit Findings**

**ST HELENA PARISH SHERIFF**

Greensburg, Louisiana

**Summary Schedule of Prior Audit Findings**

Year Ended June 30, 2005

Ref No	Fiscal Year Finding Initially Occurred	Description of Finding	Management's Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
<b>Section I Compliance</b>				
04-01	FYE Audit June 2003	Sheriff May Have Violated Public Bid Law	Corrected	
04-02	"	Due to Taxing Bodies, Bond and Civil Fund	Partially Corrected	See finding number 05-01
<b>Section II-Internal Control</b>				
04-03	June 2003	Controls Over Annual and Sick Leave Need to be Improved	Corrected	
04-04	June 2004	Controls Over Traffic/Misdemeanor Tickets Need to be Established	Partially Corrected	See finding number 05-02
04-05	June 2003	Time Cards Not Used, Completed Correctly or Signed	Partially Corrected	See finding number 05-03
04-06	June 2004	Controls over Grant Receipts and Disbursements Documents Need to be Improved	Corrected	
04-07	June 2004	Payroll Documentation Needs to be Improved	Corrected	
Management Letter		No Findings		

**ST. HELENA PARISH SHERIFF**  
**Greensburg, Louisiana**

**Schedule of Current Year Audit Findings**

**ST HELENA PARISH SHERIFF**  
Greensburg, Louisiana

**Schedule of Current Year Audit Findings**  
Year Ended June 30, 2005

**COMPLIANCE**

**FINDING NO. 05-01**

**Due to Taxing Bodies- Bond and Civil Funds**

**The Sheriff collects various bond and civil fees for the Sheriff and other agencies. There is an outstanding balance due to taxing bodies of \$115,850 for the Bond Fund and \$24,424 for the Civil Fund at June 30, 2005. They have begun to account for the monies but do not have a record to indicate to whom all of the money is owed.**

Accounting records for payables should have detail showing to whom monies are owed. These detail records should be reconciled to the general ledger monthly.

It is recommended that an analysis of these accounts be performed and the money distributed to those owed.

**INTERNAL CONTROL**

**FINDING NO. 05-02**

**Controls Over Traffic/Misdemeanor Tickets Need to be Established**

**The Sheriff has a written procedures established for the accounting of traffic/misdemeanor tickets but the procedures are not being followed.**

Good internal controls over tickets require an accounting of each ticket from the time it is issued until the time it is collected or dismissed. All tickets issued need to be recorded in the ticket book as per the procedures established. Also, all copies of voided tickets need to be maintained in the ticket book.

**ST HELENA PARISH SHERIFF**  
Greensburg, Louisiana

**Schedule of Current Year Audit Findings**  
Year Ended June 30, 2005

**FINDING NO. 05-03**

**Time Cards Not Calculated Correctly**

**Employee time cards are not calculated correctly. The time clock is on military time and the employees are not subtracting the punches in and out accurately, causing hours paid to be incorrect.**

Internal controls for payroll require a method of tracking an employee's time. The time cards should be calculated and signed by the employee, checked and approved by a supervisor, and then submitted to the payroll clerk for payment.

It is recommended that the supervisor make sure the following:

1. Insure that all employees are calculating their time cards.
2. Time cards are calculated correctly.
3. Time cards are signed by the employee at the end of each payroll period.
4. Time cards are checked and approved by the supervisor before submitting to the payroll department.
5. The payroll clerk rechecks the time cards and compares it to the work schedule.

**ST. HELENA PARISH SHERIFF**  
**Greensburg, Louisiana**

**Management's Corrective Action Plan for**  
**Current Year Audit Findings**

St. Helena Parish Sheriff  
Greensburg, Louisiana

Management's Corrective Action Plan for Current Year Audit Findings  
Year Ended June 30, 2005

Ref	Description of Findings	Management Response
Compliance and Internal Control		
Section I Compliance		
05-01	<u>Due to Taxing Bodies, Bond and Civil Funds</u>	
	<p>The Sheriff collects various bond and civil fees for the Sheriff and other Agencies. There is an outstanding balance due to taxing bodies for \$115,850 for the Bond Fund and \$24,424 for the Civil Fund at June 30, 2005. They have begun to account for the monies but do not have a record to indicate to whom all of the money is owed.</p>	<p>In the Civil Fund, the balance was \$24,424 at June 30, 2005. In September 2005, \$16,156 was paid to the General fund for prior year garnishment fees and in November 2005, a payment of \$2,610.53 for garnishment fees for year ending 6/30/05. We are in the process of determining to whom the balance of \$5,657 is owed.</p> <p>The outstanding balance in the Bond Account consist mainly of partial payments of court fines and cash bonds posted by inmates to be released from jail. The cash bonds cannot be disbursed until the cases have been settled in court either by conviction or dismissal. The cases are still pending. This office is in the process of acquiring a computer program that will disburse the partial payments of court fines. For the fiscal year ending June 30, 2005, the balance in the Bond Account was \$115,850 which consists of cash bonds in the amount of \$9,797; Court fines (partial payments) of \$14,212.50; April thru June 2005 Bond disbursements in the amount of \$20,799.50; April thru June 2005 Bond Fees in the amount of \$3,244 and 2% Commercial Bond Fees in the amount of \$1,060 which was disbursed after the close of fiscal year ending June 30, 2005. We are in the process of determining to whom the balance of \$66,737 is owed.</p>

**St. Helena Parish Sheriff**  
**Greensburg, Louisiana**

**Management's Corrective Action Plan for Current Year Audit Findings**  
**Year Ended June 30, 2005**

**Section II Internal Control**

**05-02     Controls over Traffic/Misdemeanor Tickets**  
**Needs to be Established**

**Sheriff's written policy not being followed**

Good internal controls over tickets require an accounting of each ticket from the time it is issued until the time it is collected or dismissed. All tickets issued need to be recorded in the ticket book as per the procedures established. Also, all copies of voided tickets need to be maintained in the ticket book.

In regard to Traffic Tickets, Procedural Order Number 402.1 - Traffic Tickets, "All citation books are logged into computer the date it is issued to an officer listing the citation numbers (10 tickets per book) and the officers unit number. When an officer writes a traffic citation, it will be logged in the back of the traffic book and turned into the traffic division upon completion. The traffic division will assure that all citations logged in the back of the book have been turned in for processing. The officer will not be issued a new citation book until the previous citation book issued has been turned in and all citations have been accounted for." This policy will be strictly adhered to in that all deputies will complete all issued ticket books with proper notations, void or issued. The Chief Deputy and Supervisor of Criminal Records will be responsible in seeing that proper procedure is followed.

**05-03     Time Cards not Calculated Correctly**

Employee time cards are not calculated correctly. The time clock is on military time and the employees are not subtracting the punches in and out accurately, causing hours paid to be incorrect.

A Time and Attendance software program has been ordered with an automatic time clock which calculates the time. This should be in place by January 1, 2006. We will continue to have the employees sign their respective time cards at the end of each payroll period and the supervisors of each department will check and approve before submitting to the payroll department. The payroll clerk will recheck the time cards and compare it to the work schedule.